



Illinois Department of Revenue

# BOA-2 Application for Voluntary Disclosure

## Read this information first

You must complete this application if you are interested in applying to the Board of Appeals for voluntary disclosure as provided by Illinois law. By completing and signing this form, you are acknowledging that you owe tax to the Illinois Department of Revenue and that you are not currently under audit or criminal investigation.

After you complete and return this application, the department will conduct a review of your account and send the results of that review to the Board of Appeals. It is then the responsibility of the Board of Appeals to accept or to reject this application.

If the Board accepts your application, you will receive

- a completed, approved copy of this application, and
- instructions on how to file returns, pay the tax, and request additional relief from the Board of Appeals.

Once the Board has accepted your application and you comply with the Board's instructions, the department will

- limit the statute of limitations for the tax type on the application to four years,
- not impose civil fraud penalties based on information voluntarily disclosed on the application, and
- recommend no criminal investigation or prosecution against the taxpayer or its officers, directors, or stockholders based on information voluntarily disclosed on the application.

If the Board rejects your application, you will be notified that you do not qualify for voluntary disclosure. Your application may be rejected if

- the department initiated an audit or criminal investigation prior to the date you sent the application, or
- you do not volunteer accurate information regarding your tax liability.

Please complete the information below and return this application to the address at the bottom of the page.

## Step 1: Identify yourself

Taxpayer's name \_\_\_\_\_ SSN or FEIN \_\_\_\_\_  
Street address \_\_\_\_\_ Tax period from \_\_\_\_/\_\_\_\_/\_\_\_\_ through \_\_\_\_/\_\_\_\_/\_\_\_\_  
City, state, ZIP \_\_\_\_\_ Tax type \_\_\_\_\_  
Phone no. (\_\_\_\_) \_\_\_\_\_  
Month Day Year Month Day Year

## Step 2: Sign below

I state that prior to making this request for application for voluntary disclosure of the tax type shown above, the above named taxpayer has not been notified of the initiation of an audit or criminal investigation by the Illinois Department of Revenue.

Taxpayer's signature \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

This application will now be reviewed by us before being sent to the Board of Appeals.

Mail to: ILLINOIS DEPARTMENT OF REVENUE  
BOARD OF APPEALS  
JAMES R THOMPSON CENTER  
100 W RANDOLPH ST  
SUITE 7-999  
CHICAGO IL 60601-2624

Questions? Call: **312 814-2624**  
weekdays between 8:30 a.m. and 5:00 p.m.



**Do not complete — for official use only**

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**Audit Bureau information**

A complete review of all records on file with the Audit Bureau for the taxpayer shown on the front of this application:

\_\_\_\_\_ did not reveal the initiation of an audit.

\_\_\_\_\_ revealed the initiation of an audit on \_\_\_\_/\_\_\_\_/\_\_\_\_.  
Month Day Year

\_\_\_\_\_  
Bureau manager's signature Date \_\_\_\_/\_\_\_\_/\_\_\_\_

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**Bureau of Criminal Investigation information**

A complete review of all records on file with the Bureau of Criminal Investigation for the taxpayer shown on the front of this application:

\_\_\_\_\_ did not reveal the initiation of an investigation.

\_\_\_\_\_ revealed the initiation of an investigation on \_\_\_\_/\_\_\_\_/\_\_\_\_.  
Month Day Year

\_\_\_\_\_  
Bureau manager's signature Date \_\_\_\_/\_\_\_\_/\_\_\_\_

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**Board of Appeals approval**

\_\_\_\_\_  
Board member's signature Date \_\_\_\_/\_\_\_\_/\_\_\_\_